

2020

CERTIFICATE

To the Clerk of Lyon County, State of Kansas

We, the undersigned, officers of

City of Reading

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2020; and
(3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations.

		2020 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
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Fund	K.S.A.			
General	12-101a	7	65,205	35,135 40,349 35,135
Debt Service	10-113			
Library	12-1220			
Special Highway		8	69,000	
Gas Utility		8	46,600	
Sewer Utility		9	12,000	
Trash Service		9	25,000	
Water Utility		10	56,700	
		10		
Non-Budgeted Funds		11		
Totals		XXXXXX	274,505	35,135 40,349 35,135
Budget Summary		12		County Clerk's Use Only
Neighborhood Revitalization				870,788
				Nov 1, 2019 Total Assessed Valuation

Tax Lid Limit (from Computation Tab)
Does the City Need to Hold an Election?

35,135
NO

Assisted by: _____

Address: _____

Email: _____

Date Attested: Aug 27, 2019

Sammy Spitt
County Clerk

Scott Hensley
Billy D. Paige
Malonne Thomas
Mary Ann Newton
Harold Jones

Governing Body

REC'D LYON CO CLERK
AUG 2 2019 PM 2:20

City of Reading

2020

Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 34,041
2. Library levy in 2019 budget	- \$
Other tax entity levy in 2019 budget	- \$
3. Net tax levy	\$ 34,041

2020 Budget Percentage Adjustments

4. New improvements, remodeling and renovations for 2019 :	+ 14,654	
5. Increase in personal property for 2019 :		
5a. Personal property 2019	+ 10,653	
5b. Personal property 2018	- 11,427	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2019 :		
6a. Real estate	+ 0	
6b. State assessed	+ 0	
6c. New improvements	+ 0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0	
7. Valuation of property that has changed in use during 2019 :	+ 0	
8. Expiration of property tax abatements	+ 0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	14,654	
11. Total estimated valuation July 1, 2019	870,789	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0171	
13. Percentage adjustment increase (12 times 3)	+ \$ 583	
14. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)	1.50%	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ 511	
16. Total Percentage Adjustments	\$ 1,094	

2020 Revenue Adjustments

17. Property tax revenues for debt service in 2020 budget:		+	<u>0</u>
Property tax revenues for debt service in 2019 budget:		-	<u>0</u>
Increase property tax revenues spent on debt service			<u>0</u>
18. Property tax revenues spent for public building commission and lease payments in the 2020 budget:		+	<u> </u>
(Obligations must have been incurred prior to July 1, 2016)			
(Do not include amounts already reported in debt service levy)			
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	<u> </u>
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>
19. Property tax revenues spent on special assessments in the 2020 budget:		+	<u> </u>
(Do not include amounts already reported in debt service levy)			
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 budget:		+	<u> </u>
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)			
and loss of funding from Federal sources after January 1, 2017 in the 2020 budget:		+	<u> </u>
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2020 budget:		+	<u> </u>
23. Law enforcement expenses - 2020 budget:		+	<u> </u>
Law enforcement expenses - 2019 budget:		-	<u> </u>
CPI adjustment	1.50%		<u>0</u>
Increased law enforcement expenses in 2020 budget:		+	<u>0</u>
(Do not include building construction or remodeling costs)			
24. Fire protection expenses - 2020 budget:		+	<u> </u>
Fire protection expenses - 2019 budget:		-	<u> </u>
CPI adjustment	1.50%		<u>0</u>
Increased fire protection expense in 2020 budget:		+	<u>0</u>
(Do not include building construction or remodeling costs)			
25. Emergency medical expenses - 2020 budget:		+	<u> </u>
Emergency medical expenses - 2019 budget:		-	<u> </u>
CPI adjustment	1.50%		<u>0</u>
Increased emergency medical expenses in 2020 budget:		+	<u>0</u>
(Do not include building construction or remodeling costs)			
26. Total Revenue Adjustments			<u>0</u>

Levies on Behalf of Another Political or Governmental Subdivision

27. Library Levy - 2020 budget:	+	_____
Other tax entity levy - 2020 budget:	+	_____
Other tax entity levy - 2020 budget:	+	_____
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	_____ 0
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	_____
30. Total Computed Tax Levy		<u>35,135</u>

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2016 Tax Levy (Less Levy for other Governmental Units)	31,890	
2017 Tax Levy (Less Levy for other Governmental Units)	32,408	None
2018 Tax Levy (Less Levy for other Governmental Units)	32,972	None
2019 Tax Levy (Less Levy for other Governmental Units)		Decline
Average Tax Levy (last three years)	32,690	
CPI Adjustment of 0.025	817	
Average Tax Levy Adjusted by CPI	33,507	

2020 Total Tax Levy (Less Levy for Other Governmental Units)

Exemption from Election Requirement **Yes**

"

Other Tests - Lost Valuation Test

Assessed Valuation Loss

2020 Tax Levy (Less Levy for other Governmental Units)	
2019 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0

CPI Adjustment	511
2020 Mill Rate (Less Mills for other Governmental Units)	
Loss of Assessed Valuation Multiplied by 2020 Mill Rate	<u>0</u>
Total Adjustment for Loss of Assessed Valuation	511

Exemption from Election Requirement **Yes**

City of Reading

2020

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2019	Ad Valorem Levy Tax Year 2018	Allocation for Proposed Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	34,041	6,289	187	151	78	59
Debt Service						
Library						
TOTAL	34,041	6,289	187	151	78	59

County Treas Motor Vehicle Estimate 6,289

County Treas Recreational Vehicle Estimate 187

County Treas 16/20M Vehicle Estimate 151

County Treas Commercial Vehicle Tax Estimate 78

County Treas Watercraft Tax Estimate 59

Motor Vehicle Factor 0.18475

Recreational Vehicle Factor 0.00549

16/20 Vehicle Factor 0.00444

Commercial Vehicle Factor 0.00229

Watercraft Factor 0.00173

City of Reading

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Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2018	Current Amount for 2019	Proposed Amount for 2020	Transfers Authorized by Statute
Totals		0	0	0	
Adjustments*					
Adjusted Totals		0	0	0	

***Note:** Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2019	Payments Due 2019	Payments Due 2020
NONE							
				Totals	0	0	0

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

City of Reading

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	13,685	7,846	6,954
Receipts:			
Ad Valorem Tax	31,175	34,041	xxxxxxxxxxxxxxxx
Delinquent Tax	1,946		
Motor Vehicle Tax	6,544	8,021	6,289
Recreational Vehicle Tax	192	240	187
16/20M Vehicle Tax	171	199	151
Commercial Vehicle Tax	80	186	78
Watercraft Tax		21	59
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
City Buildings Rent	7,280	6,500	6,800
Franchise Tax	5,356	5,500	5,500
Licenses and Permits	350	200	200
RV Park Rent	3,840	3,500	3,500
In Lieu of Tax (IRB)			
Interest on Idle Funds	937	1,000	1,000
Neighborhood Revitalization Rebate			0
Miscellaneous	441		
Does miscellaneous exceed 10% of Total			
Total Receipts	58,312	59,408	23,764
Resources Available:	71,997	67,254	38,718
Expenditures:			
Salaries & Wages	25,995	26,000	26,500
Employee Benefits	4,820	5,000	5,500
Commodities	3,187	3,500	4,000
Contractual	23,698	15,500	18,000
Park and Recreation	698	4,500	5,205
Street Lighting	5,753	5,800	6,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	64,151	60,300	65,205
Unencumbered Cash Balance Dec 31	7,846	6,954	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	65,094	65,159	65,205
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			65,205
Tax Required			34,487
Delinquent Comp Rate: 1.9%			648
Amount of 2019 Ad Valorem Tax			35,135

City of Reading

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	28,768	48,984	51,444
Receipts:			
State of Kansas Gas Tax	6,258	6,260	6,270
County Transfers Gas	739	700	690
Sales Tax Receipts	20,475	15,000	11,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	27,472	21,960	17,960
Resources Available:	56,240	70,944	69,404
Expenditures:			
Street Repair and Maint	1,975	5,000	54,000
Commodities	769	5,000	5,000
Contractual	2,231	5,000	5,000
Wages and Benefits	2,281	4,500	5,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	7,256	19,500	69,000
Unencumbered Cash Balance Dec 31	48,984	51,444	404
2018/2019/2020 Budget Authority Amount	54,000	58,000	69,000

Adopted Budget Gas Utility	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	8,755	7,856	7,856
Receipts:			
Charges to Customers	41,986	45,000	46,000
Penalties and Late Fees	673	500	600
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	42,659	45,500	46,600
Resources Available:	51,414	53,356	54,456
Expenditures:			
Commodities	1,996	4,000	4,000
Contractual	9,662	10,000	10,500
Gas Purchases	24,628	21,500	22,000
Wages and Benefits	7,272	10,000	10,100
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	43,558	45,500	46,600
Unencumbered Cash Balance Dec 31	7,856	7,856	7,856
2018/2019/2020 Budget Authority Amount	44,500	48,700	46,600

City of Reading

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer Utility	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	8,972	10,397	10,397
Receipts:			
Charges to Customers	12,430	11,000	12,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	12,430	11,000	12,000
Resources Available:	21,402	21,397	22,397
Expenditures:			
Commodities	855	800	900
Contractual	4,925	4,200	4,500
Wages and Benefits	5,225	6,000	6,600
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	11,005	11,000	12,000
Unencumbered Cash Balance Dec 31	10,397	10,397	10,397
2018/2019/2020 Budget Authority Amount	13,000	13,500	12,000

Adopted Budget Trash Service	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	4,321	5,635	3,135
Receipts:			
Charges to Customers	23,405	22,000	23,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	23,405	22,000	23,000
Resources Available:	27,726	27,635	26,135
Expenditures:			
Commodities	1,125	500	500
Contractual	12,860	22,000	22,000
Dump Charges	2,025	500	500
Wages and Benefits	6,081	1,500	2,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	22,091	24,500	25,000
Unencumbered Cash Balance Dec 31	5,635	3,135	1,135
2018/2019/2020 Budget Authority Amount	25,000	26,000	25,000

City of Reading

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water Utility	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	12,892	10,298	7,598
Receipts:			
Charges to Customers	44,172	44,500	45,000
Farm Sales	2,439	2,400	2,400
Tower Space Rent	1,820	1,680	1,680
Penalties and Late Fees	422	420	420
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	48,853	49,000	49,500
Resources Available:	61,745	59,298	57,098
Expenditures:			
Salaries and Wages	7,086	7,500	7,500
Employee Benefits	1,176	1,200	1,200
Commodities	5,005	5,000	6,000
Contractual	4,099	4,000	5,000
Water Purchases	34,081	34,000	37,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	51,447	51,700	56,700
Unencumbered Cash Balance Dec 31	10,298	7,598	398
2018/2019/2020 Budget Authority Amount	54,000	51,700	56,700

Adopted Budget 0	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Salaries & Wages			
Employee Benefits			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount	0	0	0

2020

NOTICE OF BUDGET HEARING

The governing body of
City of Reading
will meet on August 1, 2019 at 6:45 PM at Reading City Hall for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at Reading City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of Current Year Estimate for 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate*
General	64,151	41.997	60,300	39.751	65,205	35,135	40.348
Debt Service							
Library							
Special Highway	7,256		19,500		69,000		
Gas Utility	43,558		45,500		46,600		
Sewer Utility	11,005		11,000		12,000		
Trash Service	22,091		24,500		25,000		
Water Utility	51,447		51,700		56,700		
Non-Budgeted Funds	500						
Totals	200,008	41.997	212,500	39.751	274,505	35,135	40.348
Less: Transfers	0		0		0		
Net Expenditure	200,008		212,500		274,505		
Total Tax Levied	32,972		34,041		xxxxxxxxxxxxxxxx		
Assessed Valuation	785,113		856,351		870,789		

Outstanding Indebtedness,

January 1,	2017	2018	2019
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills

Joyce Wilson

City Official Title: Treasurer

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, LYON COUNTY, ss:

Bettina Shank being first duly sworn, deposes and says: That she is an employee of The Emporia Gazette, a daily newspaper printed in the State of Kansas, and published in and of general circulation in Lyon County, Kansas, with a general paid circulation on a daily basis in Lyon County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a daily published at least 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Emporia in said County as periodical matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for ONE DAY ONLY, the first publication thereof being made as aforesaid on the 18th day of July 2019, with no subsequent publications being made.

Bettina Shank

Subscribed and sworn to by me this 19th day of July 2019.

EXHIBIT A

NOTICE OF PUBLICATION

My proposed notice of publication is hereby being published in the regular and entire issue of said newspaper for ONE DAY ONLY, the first publication thereof being made as aforesaid on the 18th day of July 2019, with no subsequent publications being made.

Item	First Year Amount	Second Year Amount	Third Year Amount	Fourth Year Amount	Fifth Year Amount	Sixth Year Amount	Seventh Year Amount	Eighth Year Amount	Ninth Year Amount	Tenth Year Amount
Publication	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00
Advertising	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00
Other	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00
Total	\$3.00	\$3.00	\$3.00	\$3.00	\$3.00	\$3.00	\$3.00	\$3.00	\$3.00	\$3.00

Notary Public



Lisa M. Stueve
Notary Public

Printer Fee: \$62.04

Date Paid: